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COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

March 21, 2013

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2013-36

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: 2013 Tax Withholding for Non-Resident Aliens

This memorandum supersedes OSUP Memo #2012-48.

Effective January 1, 2013, Non-Resident Alien employees with the "Non-Resident tax calculation" indicator on IT0210 will have their federal tax withholding calculated using the tax withholding procedure published in the [2013 IRS Publication 15, Circular E, Employer's Tax Guide](#). In LaGov HCM, Non-Resident Aliens are those employees with a residence status on IT0094 of "Alien Authorized to Work". **Non-Resident Alien students from India are not subject to this procedure.**

For 2013 the biweekly amount that will be automatically added to Non-Resident Alien employee wages before taxes are calculated is \$84.60. This additional amount does not represent wages, is not paid to the employee, will not be reported on the employee's W-2 as wages, and will not appear on the employee's remuneration statement.

Reminder: All Non-Resident Alien employees are required to complete a new [Form W-4](#) (Employee's Withholding Allowance Certificate) or [Form 8233](#) (Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual) annually, as applicable. Refer to OSUP Memo #[2013-35](#) for additional information on Non-Resident Aliens (Aliens Authorized to Work) procedures.

Any questions regarding tax withholding procedures for Non-Resident Aliens (Aliens Authorized to Work) should be directed to a member of the OSUP Wage & Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

Wendy Eggert	342-0714	Penny Jones	342-2053
Tiko Ary	342-1651	Cindy McClure	342-5346
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